

## AMENDMENTS TO THE CLAIMS:

Claim 1 (currently amended): A polishing cloth comprising a base material and a surface layer stacked over said base material, said surface layer comprising a foamed layer and a non-foamed layer formed on said foamed layer when said foamed layer is formed, said foamed layer including air bubble cells, said non-foamed layer having an externally exposed surface where linear cuts are formed, said linear cuts being deeper than the thickness of said non-foamed layer but less deep than the thickness of said foamed layer and reaching said air bubble cells whereby said air bubble cells communicate to the exterior through said linear cuts.

Claim 2 (previously presented): The polishing cloth of claim 1 wherein said linear cuts are 10 $\mu$ m or less in length.

Claim 3 (previously presented): The polishing cloth of claim 1 wherein said base material comprises one selected from the group consisting of resin materials, rubber materials, paper materials, cloth materials, metal materials and foamed materials.

Claim 4 (previously presented): The polishing cloth of claim 3 wherein said resin materials include polyethylene terephthalate, vinyl polychloride and cellophane, and said cloth materials include a woven cloth and an unwoven cloth.

Claim 5 (previously presented): The polishing cloth of claim 1 wherein said surface layer comprises foamed polyurethane resin.

Claim 6 (previously presented): The polishing cloth of claim 1 wherein said surface layer has unevenness produced by a gravure process.

Claim 7 (previously presented): The polishing cloth of claim 1 wherein said surface layer has unevenness produced by embossing.

Claim 8 (withdrawn): A method of producing a polishing cloth, said polishing

cloth comprising a base material and a surface layer stacked over said base material, said surface layer comprising a foamed layer and a non-foamed layer, said foamed layer including air bubble cells, said non-foamed layer having an externally exposed surface where linear cuts are formed, said linear cuts reaching said air bubble cells whereby said air bubble cells communicate to the exterior through said linear cuts, said method comprising the steps of:

applying a foamable coating material comprising a foamable resin over a surface of said base material;

foaming said foamable coating material to thereby form said surface layer; and

forming said linear cuts through said non-foamed layer.

Claim 9 (withdrawn): The method of claim 8 wherein said linear cuts are formed by a buffing process so as to be 10 $\mu$ m or less in length.

Claim 10 (new): A polishing cloth comprising a base material and a surface layer stacked over said base material, said surface layer comprising a foamed layer and a non-foamed layer, said foamed layer including air bubble cells, said non-foamed layer having an externally exposed surface where linear cuts of 10 $\mu$ m or less in length are formed, said linear cuts reaching said air bubble cells whereby said air bubble cells communicate to the exterior through said linear cuts.

Claim 11 (new): The polishing cloth of claim 10 wherein said base material comprises one selected from the group consisting of resin materials, rubber materials, paper materials, cloth materials, metal materials and foamed materials.

Claim 12 (new): The polishing cloth of claim 11 wherein said resin materials include polyethylene terephthalate, vinyl polychloride and cellophane, and said cloth materials include a woven cloth and an unwoven cloth.

Claim 13 (new): The polishing cloth of claim 10 wherein said surface layer comprises foamed polyurethane resin.

Claim 14 (new): The polishing cloth of claim 10 wherein said surface layer has

unevenness produced by a gravure process.

Claim 15 (new):      The polishing cloth of claim 10 wherein said surface layer has unevenness produced by embossing.